

Form F-66 (IA-2) (7-13-2018)		STATE OF IOWA 2018 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2018	
CITY OF WEST DES MOINES, IOWA DUE: December 1, 2018		16207701400000 City of West Des Moines P.O. Box 65320, 4200 Mills Civic Pkwy West Des Moines, IA 50265	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies. (Please correct any error in name, address, and ZIP Code)	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	54,086,843		54,086,843	54,096,896
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	54,086,843		54,086,843	54,096,896
Delinquent property taxes	10,731		10,731	0
TIF revenues	13,531,467		13,531,467	13,498,069
Other city taxes	5,065,449	0	5,065,449	4,901,803
Licenses and permits	1,904,626	0	1,904,626	1,700,782
Use of money and property	1,430,925	1,026,880	2,457,805	1,084,500
Intergovernmental	22,165,097	74,647	22,239,744	26,032,817
Charges for fees and service	6,134,434	15,854,073	21,988,507	20,387,125
Special assessments	142,102	0	142,102	150,000
Miscellaneous	2,382,823	17,837,140	20,219,963	15,067,341
Other financing sources, including transfers in	173,240,396	13,447,959	186,688,355	252,771,664
Total revenues and other sources	280,094,893	48,240,699	328,335,592	389,690,997
Expenditures and Other Financing Uses				
Public safety	29,050,020	0	29,050,020	32,834,503
Public works	9,240,889	0	9,240,889	10,711,350
Health and social services	1,179,617	0	1,179,617	1,250,526
Culture and recreation	8,713,475	0	8,713,475	9,606,358
Community and economic development	10,425,492	0	10,425,492	12,765,532
General government	8,459,701	0	8,459,701	9,830,037
Debt service	28,788,919	0	28,788,919	27,877,452
Capital projects	43,414,199	0	43,414,199	145,171,223
Total governmental activities expenditures	139,272,312	0	139,272,312	250,046,981
Business type activities	0	24,824,220	24,824,220	46,549,419
Total ALL expenditures	139,272,312	24,824,220	164,096,532	296,596,400
Other financing uses, including transfers out	76,266,689	11,374,799	87,641,488	150,757,174
Total ALL expenditures/And other financing uses	215,539,001	36,199,019	251,738,020	447,353,574
Excess revenues and other sources over (Under) Expenditures/And other financing uses	64,555,892	12,041,680	76,597,572	-57,662,577
Beginning fund balance July 1, 2017	81,101,312	179,664,469	260,765,781	260,825,826
Ending fund balance June 30, 2018	145,657,204	191,706,149	337,363,353	203,163,249
Note - These balances do not include \$ <u>0</u> held in non-budgeted internal service funds; \$ <u>0</u> held in Pension Trust Funds; \$ <u>0</u> held in Private Purpose Trust funds and \$ <u>719,436</u> held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents	
General obligation debt	\$ 184,720,000	Other long-term debt	\$ 1,595,625	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 359,449,675	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted 11/30/18		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Ryan Jacobson		Telephone →	Area Code 515	Number 222-3603
Signature of Mayor or other City official (Name and Title)			Date signed 11/26/2018	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WEST DES MOINES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		7,889,959					7,889,959		C46	7,889,959	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants		286,777			3,263		290,040		C89	290,040	49		
50	Iowa Department of Transportation					610,336		610,336		C89	610,336	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	1,815,800	324,193	575,745	453,717			3,169,455		C89	3,169,455	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	1,815,800	8,500,929	575,745	453,717	613,599	0	11,959,790	0		11,959,790	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	2,069,172	994,571					3,063,743			3,063,743	63		
64	Library service							0		D89	0	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service	702,633						702,633		D89	702,633	66		
67	Other Municipal Sharing Agreements	2,010,197	79,801			566,092		2,656,090	74,647	D89	2,730,737	67		
68	Community School District Sharing Agreements	332,366						332,366			332,366	68		
69								0			0	69		
70	Total local grants and reimbursements	5,114,368	1,074,372	0	0	566,092	0	6,754,832	74,647		6,829,479	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	7,111,277	12,844,667	575,745	453,717	1,179,691	0	22,165,097	74,647		22,239,744	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0		A91	0	73		
74	Sewer							0	11,482,730	A8Ø	11,482,730	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A6Ø	0	77		
78	Airport							0		AØ1	0	78		
79	Landfill/garbage							0	1,906,192	A81	1,906,192	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WEST DES MOINES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	2,465,151	A80	2,465,151	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	41,949						41,949		A89	41,949	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	28,532						28,532		A89	28,532	92
93	Ambulance charges	3,564,369						3,564,369		A89	3,564,369	93
94	Sidewalk street repair charges	226,535						226,535		A44	226,535	94
95	Housing and urban renewal charges	689,397						689,397		A50	689,397	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	19,000						19,000		A03	19,000	98
99	Library charges	12,972						12,972		A89	12,972	99
100	Park, recreation, and cultural charges	1,326,446	97,798					1,424,244		A61	1,424,244	100
101	Animal control charges	0						0		A89	0	101
102	Other charges - Specify							0			0	102
103	Traffic analysis and other miscellaneous	127,436						127,436			127,436	103
104	TOTAL CHARGES FOR SERVICE	6,036,636	97,798	0	0	0	0	6,134,434	15,854,073		21,988,507	104
105												105
106	Section F - SPECIAL ASSESSMENTS					142,102		142,102		U01	142,102	106
107	Section G - MISCELLANEOUS											107
108	Contributions	241,701	294,959			987,198		1,523,858	8,391,747	U99	9,915,605	108
109	Deposits and sales/fuel tax refunds	486,494						486,494	39,713	U99	526,207	109
110	Sale of property and merchandise	34,835	57,750					92,585		U11	92,585	110
111	Fines	217,823						217,823		U30	217,823	111
112	Internal service charges							0	8,951,087	NR	8,951,087	112
113	Other miscellaneous - Specify							0			0	113
114	Miscellaneous Reimbursements-Insurance	52,619	9,444					62,063	454,593		516,656	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	1,033,472	362,153	0	0	987,198	0	2,382,823	17,837,140		20,219,963	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WEST DES MOINES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	59,825,252	20,244,521	14,234,288	10,241,445	2,308,991	0	106,854,497	34,792,740		141,647,237	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales	55,306				500		55,806	-83,386	NR	-27,580	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)		3,217		3,816,907	95,254,323		99,074,447		NR	99,074,447	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	11,821,264	170,000		2,905,597	46,187,585		61,084,446	13,531,345		74,615,791	127		
128	Internal TIF loans and transfers in			604,512	12,353,785	67,400		13,025,697			13,025,697	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	11,876,570	173,217	604,512	19,076,289	141,509,808	0	173,240,396	13,447,959		186,688,355	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	71,701,822	20,417,738	14,838,800	29,317,734	143,818,799	0	280,094,893	48,240,699		328,335,592	132		
133												133		
134	Beginning fund balance July 1, 2017	36,712,866	18,926,872	4,805,720	1,991,314	18,664,540		81,101,312	179,664,469		260,765,781	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	108,414,688	39,344,610	19,644,520	31,309,048	162,483,339	0	361,196,205	227,905,168		589,101,373	136		
137												137		
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018					CITY OF WEST DES MOINES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention	8,745,375	1,311,839					10,057,214		E62	10,057,214	2
3	Jail							0		E04	0	3
4	Emergency management	40,372						40,372		E89	40,372	4
5	Flood control	30,540						30,540		E59	30,540	5
6	Fire department	7,803,921	1,194,763					8,998,684		E24	8,998,684	6
7	Ambulance	5,034,235						5,034,235		E32	5,034,235	7
8	Building inspections	1,053,111						1,053,111		E66	1,053,111	8
9	Miscellaneous protective services	40,612						40,612		E66	40,612	9
10	Animal control	318,762						318,762		E32	318,762	10
11	Other public safety	2,954,994	521,496					3,476,490		E89	3,476,490	11
12								0			0	12
13								0			0	13
14	TOTAL PUBLIC SAFETY	26,021,922	3,028,098		0	0	0	29,050,020			29,050,020	14
15	Section B — PUBLIC WORKS											15
16	Roads, bridges, sidewalks	3,666,142						3,666,142		E44	3,666,142	16
17	Parking meter and off-street							0		E60	0	17
18	Street lighting		737,877					737,877		E44	737,877	18
19	Traffic control safety	1,308,596						1,308,596		E44	1,308,596	19
20	Snow removal	27,679						27,679		E44	27,679	20
21	Highway engineering	2,140,356						2,140,356		E44	2,140,356	21
22	Street cleaning	101,088						101,088		E81	101,088	22
23	Airport (if not an enterprise)							0		E01	0	23
24	Garbage (if not an enterprise)							0		E81	0	24
25	Other public works	1,259,151						1,259,151		E89	1,259,151	25
26	Public Works Administration							0			0	26
27	Engineering Management Services							0			0	27
28	TOTAL PUBLIC WORKS	8,503,012	737,877		0	0	0	9,240,889			9,240,889	28
29	Section C — HEALTH AND SOCIAL SERVICES											29
30	Welfare assistance							0		E79	0	30
31	City hospital							0		E36	0	31
32	Payments to private hospitals							0		E36	0	32
33	Health regulation and inspections							0		E32	0	33
34	Water, air, and mosquito control							0		E32	0	34
35	Community mental health							0		E32	0	35
36	Other health and social services	1,029,306	150,311					1,179,617		E79	1,179,617	36
37								0			0	37
38								0			0	38
39	TOTAL HEALTH AND SOCIAL SERVICES	1,029,306	150,311		0	0	0	1,179,617			1,179,617	39
40	Section D — CULTURE AND RECREATION											40
41	Library services	2,775,723	76,305					2,852,028		E52	2,852,028	41
42	Museum, band, theater							0		E61	0	42
43	Parks	3,145,834	2,818					3,148,652		E61	3,148,652	43
44	Recreation	2,388,785						2,388,785		E61	2,388,785	44
45	Cemetery	15,464	3,455					18,919		E03	18,919	45
46	Community center, zoo, marina, and auditorium	146,560						146,560		E61	146,560	46
47	Other culture and recreation		158,531					158,531		E61	158,531	47
48								0			0	48
49								0			0	49
50	TOTAL CULTURE AND RECREATION	8,472,366	241,109		0	0	0	8,713,475			8,713,475	50

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WEST DES MOINES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											51
52	Community beautification	10,746						10,746		E89	10,746	52
53	Economic development	3,789,314	156,770	205,074				4,151,158		E89	4,151,158	53
54	Housing and urban renewal	233,237	3,465,616					3,698,853		E50	3,698,853	54
55	Planning and zoning	1,093,236						1,093,236		E29	1,093,236	55
56	Other community and economic development							0		E89	0	56
57	TIF Rebates			1,471,499				1,471,499		E89	1,471,499	57
58								0			0	58
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	5,126,533	3,622,386	1,676,573	0	0	0	10,425,492			10,425,492	59
60	Section F — GENERAL GOVERNMENT											60
61	Mayor, council and city manager	1,180,943						1,180,943		E29	1,180,943	61
62	Clerk, Treasurer, financial administration	1,393,462						1,393,462		E23	1,393,462	62
63	Elections							0		E89	0	63
64	Legal services and city attorney	707,845						707,845		E25	707,845	64
65	City hall and general buildings	353,616						353,616		E31	353,616	65
66	Tort liability	430,045						430,045		E89	430,045	66
67	Other general government	4,393,790						4,393,790		E89	4,393,790	67
68								0			0	68
69								0			0	69
70	TOTAL GENERAL GOVERNMENT	8,459,701	0		0	0	0	8,459,701			8,459,701	70
71	Section G — DEBT SERVICE		301,640		27,645,303	841,976		28,788,919			28,788,919	71
72								0			0	72
73								0			0	73
74	TOTAL DEBT SERVICE	0	301,640	0	27,645,303	841,976	0	28,788,919			28,788,919	74
75	Section H — REGULAR CAPITAL PROJECTS — Specify										0	75
76						11,915,081		11,915,081			11,915,081	76
77								0			0	77
78	Subtotal Regular Capital Projects	0	0		0	11,915,081	0	11,915,081			11,915,081	78
79	— TIF CAPITAL PROJECTS — Specify										0	79
80						31,499,118		31,499,118			31,499,118	80
81								0			0	81
82	Subtotal TIF Capital Projects	0	0		0	31,499,118	0	31,499,118			31,499,118	82
83	TOTAL CAPITAL PROJECTS	0	0		0	43,414,199	0	43,414,199			43,414,199	83
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	57,612,840	8,081,421	1,676,573	27,645,303	44,256,175	0	139,272,312			139,272,312	84
85	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											85
86												86
TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"												

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF WEST DES MOINES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
87	Section I — BUSINESS TYPE ACTIVITIES											87
88	Water — Current operation									E91	0	88
89	Capital outlay									G91	0	89
90	Debt Service									F91	0	90
91	Sewer and sewage disposal — Current operation							9,574,732		E80	9,574,732	91
92	Capital outlay							306,224		G80	306,224	92
93	Debt Service									F80	0	93
94	Electric — Current operation									E92	0	94
95	Capital outlay									G92	0	95
96	Debt Service									F92	0	96
97	Gas Utility — Current operation									E93	0	97
98	Capital outlay									G93	0	98
99	Debt Service									F93	0	99
100	Parking — Current operation									E60	0	100
101	Capital outlay									G60	0	101
102	Debt Service									F60	0	102
103	Airport — Current operation									E01	0	103
104	Capital outlay									G01	0	104
105	Debt Service									F01	0	105
106	Landfill/Garbage — Current operation							2,007,770		E81	2,007,770	106
107	Capital outlay									G81	0	107
108	Debt Service									F81	0	108
109	Hospital — Current operation									E36	0	109
110	Capital outlay									G36	0	110
111	Debt Service									F36	0	111
112	Transit — Current operation									E94	0	112
113	Capital outlay									G94	0	113
114	Debt Service									F94	0	114
115	Cable TV, telephone, Internet — Current operation									E03	0	115
116	Capital outlay									G03	0	116
117	Housing authority — Current operation									E50	0	117
118	Capital outlay									G50	0	118
119	Debt Service									F50	0	119
120	Storm water — Current operation							2,178,452		E80	2,178,452	120
121	Capital outlay									G80	0	121
122	Debt Service									F80	0	122
123	Other business type — Current operation							1,692,402		E89	1,692,402	123
124	Capital outlay									G89	0	124
125	Debt Service									F89	0	125
126	Internal service funds — Specify											126
127	Health & Dental, Workers Comp							6,489,657			6,489,657	127
128	Tech Replacement, Vehicle Replacement, Vehicle Maintenance							2,574,983			2,574,983	128
129	TOTAL BUSINESS TYPE ACTIVITIES							24,824,220			24,824,220	129

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF WEST DES MOINES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	57,612,840	8,081,421	1,676,573	27,645,303	44,256,175	0	139,272,312	24,824,220		164,096,532	130		
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131		
132	Regular transfers out	9,745,199	11,678,921		671,160	41,145,712		63,240,992	11,374,799		74,615,791	132		
133	Internal TIF loans/repayments and transfers out			13,025,697				13,025,697			13,025,697	133		
134								0			0	134		
135	TOTAL OTHER FINANCING USES	9,745,199	11,678,921	13,025,697	671,160	41,145,712	0	76,266,689	11,374,799		87,641,488	135		
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	67,358,039	19,760,342	14,702,270	28,316,463	85,401,887	0	215,539,001	36,199,019		251,738,020	136		
137												137		
138	Ending fund balance June 30, 2018:											138		
139	Governmental:											139		
140	Nonspendable	555,962						555,962			555,962	140		
141	Restricted		19,646,770	4,942,250	2,992,585	82,072,200		109,653,805			109,653,805	141		
142	Committed							0			0	142		
143	Assigned							0			0	143		
144	Unassigned	40,500,687	-62,502			-4,990,748		35,447,437			35,447,437	144		
145	Total Governmental	41,056,649	19,584,268	4,942,250	2,992,585	77,081,452	0	145,657,204			145,657,204	145		
146	Proprietary								191,706,149		191,706,149	146		
147	Total ending fund balance June 30, 2018	41,056,649	19,584,268	4,942,250	2,992,585	77,081,452	0	145,657,204	191,706,149		337,363,353	147		
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	108,414,688	39,344,610	19,644,520	31,309,048	162,483,339	0	361,196,205	227,905,168		589,101,373	148		
149												149		

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF WEST DES MOINES					
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments		Purpose					
Correction.....		M05 \$		Highways.....					
Health.....		M32		L44 \$ 164,639					
Highways.....		M44		All other.....					
Transit subsidies.....		M94		L89 \$ 41,142					
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80 6,464,135							
Sanitation.....		M81							
All other.....		M89 \$ 78,555							
Part IV		SALARIES AND WAGES							
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
<table border="1"> <tr> <td colspan="2">Amount - Omit cents</td> </tr> <tr> <td>2009 \$</td> <td>32,621,405</td> </tr> </table>						Amount - Omit cents		2009 \$	32,621,405
Amount - Omit cents									
2009 \$	32,621,405								
Total salaries and wages paid.....									
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED							
A. Long-term debt		Debt during the fiscal year		Debt Outstanding - JUNE 30, 2018					
Purpose	Debt outstanding JULY 1, 2017 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189	
3. Electric utility	19U	29U	39U	49U	49U	49U		192	
4. Gas utility	19U	29U	39U	49U	49U	49U		193	
5. Transit-bus	19U	29U	39U	49U	49U	49U		194	
6. Industrial Revenue	19T	24T	34T		44T	44T		189	
7. Mortgage revenue	19T	24T	34T		44T	44T		189	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189	
9. Notes Payable & GO	19U 1,879,513	29U	39U 283,888	49U	49U	49U	49U 1,595,625	189 17,752	
10. Parking	19U 114,130,000	29U 93,200,000	39U 22,610,000	49U 184,720,000	49U	49U	49U	189 4,935,811	
11. Airport	19U	29U	39U	49U	49U	49U	49U	189	
12. Stormwater	19U	29U	39U	49U	49U	49U	49U	189	
13. Section 108	19U	29U	39U	49U	49U	49U	49U	189	
14. Total long-term debt	116,009,513	93,200,000	22,893,888	184,720,000	0	0	1,595,625	4,953,563	
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2017				61V \$					
Outstanding as of JUNE 30, 2018				64V \$					
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents			
Assessed Valuations by Levy Authority and County, AY2016/FY2018		Actual valuation -- January 1, 2016				\$	7,188,993,509	x .05 = \$ 359,449,675	
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018							
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)		all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$	W61						
	\$	\$	82,072,200		135,330,357	217,402,557			
REMARKS									